



How to Report Off-Site Sales on Form ST-556, Sales Tax Transaction Return

The sale of an item at a temporary location other than your established places of business is referred to as an "off-site" sale (often called a "tent" sale). If you make an off-site sale, you must make changes to the information preprinted on your ST-556 return to ensure that the correct amount of tax is collected and paid.

If the location of the off-site sale is different from the location preprinted on your return, you must follow the steps outlined below to make the needed changes.

2 Mark out anything preprinted in the taxable location number field (either your taxable location number or "N/A").

1 Write "Off-Site Sale" across the top of your return.

8 When you are reporting an off-site sale, circle "TL."

7 If the tax rate listed for the location of the off-site sale is different from the one printed on Line 4 of your ST-556 return, mark out the printed tax rate, and write the correct tax rate next to Line 4.

3 Find the taxable location number that matches the location of the off-site sale in the ST-25 Illinois Sales Tax Rate Reference Manual and write it here. This publication is available on our web site at tax.illinois.gov

4 Mark out anything preprinted in the taxable location name field (either your taxable location name or "N/A").

5 If the sale took place inside a municipality, write the name of the municipality where the sale took place next to the taxable location name line. If the sale took place outside a municipality, write the name of the county where the sale took place. The municipality or county must correspond to the taxable location number you wrote in Step 3.

6 If the sale took place within Madison or St. Clair County, write the name of the township next to the municipality or county name.

1 Write the buyer's name and address

Name(s) _____

Street _____ City _____ State _____ ZIP _____

2 Describe the item sold

☐ A Vehicle ☐ B Watercraft ☐ C Aircraft
☐ D Trailer ☐ E Mobile Home ☐ F _____

☐ New ☐ Used

Identification no. _____

Year _____ Make _____

Body style and model _____

3 Write the date of delivery _____
 (This return is due no later than 20 days after the date of delivery.)

4 Describe the trade-in, if any _____

6 Write the price, and figure the tax (Round to nearest dollar)

1 Total price (include accessories, federal excise taxes, freight and labor, dealer preparation, documentary fees, and dealer-reimbursed rebates or incentives).

2 Total trade-in credit or value.

3 Amount subject to tax [Line 1 - Line 2]

4 Tax [Line 3 X _____] (If you made this sale from a temporary sales location, see the instructions.)

5 Use tax for certain districts - (see instructions)
 Do not report home rule use tax below.
 a. County _____
 b. City _____
 c. Township _____

6 Total tax [Line 4 + Line 5]

Do not write above this line. NS CA ED RC **TL**

Do you have Chicago customers? For all taxable sales made in Cook, DuPage, Kane, Lake, McHenry, or Will counties: If the buyer's address for titling and registration purposes is within Chicago, add 1.25% (.0125) Chicago Home Rule Use Tax to the tax rate used in Line 4. Multiply Line 3 by the corrected tax rate. Figure this rate increase after you have completed Step 7 above.

Is the location of your off-site sale within the Metro East Mass Transit District (MED)? For all taxable sales made from locations within the MED portion of St. Clair County, an additional fee imposed by the MED is owed. The fee is 0.5 percent (0.005) of the total price minus any trade-in or \$20, whichever is less and is owed even if the vehicle will be titled or registered outside the district. For a list of the townships/location codes included in the MED portion of St. Clair County, see our ST-25, Sales Tax Rate Reference Manual. If you owe this fee, you must include it in the amount that you write on Line 8.

Need help? Call our Taxpayer Information Division at 1 800 732-8866 or 217 782-3336; or our TDD telecommunications device for the deaf at 1 800 544-5304; or visit our Web site at tax.illinois.gov